## **Claims**

- 1. An integrated circuit semiconductor memory device comprising: a substrate;
- a first dielectric layer covering a first portion of said substrate, said first dielectric layer being absent from a second portion of said substrate;
- a second dielectric layer having a property different from said first dielectric layer, said second dielectric layer at least partly covering said second portion of said substrate;
- a source region formed in a first doped region on said first dielectric layer; a drain region formed in a second doped region on said first dielectric layer; and
- a gate formed over said second dielectric layer and between said first and second doped regions,

wherein said property of said second dielectric layer provides a gate capacitance of said gate with respect to said substrate that is greater than a theoretical capacitance of a gate formed over said first dielectric layer on said substrate.

- 2. The device of claim 1, wherein said device is RAM.
- 3. The device of claim 1, wherein said device is SRAM.
- 4. The device of claim 1, wherein said device includes a FET.
- 5. The device of claim 4, wherein said FET is a FinFET.
- 6. The device of claim 5, wherein said first dielectric layer is a buried oxide layer and said second dielectric layer is a thin oxide layer providing less insulating effect than said buried oxide layer, said gate being capacitively coupled to

said substrate.

- 7. The device of claim 6, wherein a fin of said FinFET is formed over said buried oxide layer.
- 8. The device of claim 5, wherein said device further comprises a fin and a gate dielectric layer between said gate and said fin, wherein said second dielectric layer has less leakage than said gate dielectric.
- 9. The device of claim 5, wherein said substrate has an upwardly-facing first surface at an upper level and an upwardly-facing second surface at a lower level, said first dielectric layer being a dielectric layer formed on said first surface, said second dielectric layer being a dielectric layer formed on said second surface, and a fin of said FinFET is formed over said buried layer.
- 10. The device of claim 9, wherein said first dielectric layer is a buried oxide layer and said second dielectric layer is a thin oxide layer.
- 11. The device of claim 1, wherein said first dielectric layer is a buried oxide layer and said second dielectric layer is a thin oxide layer providing less insulating effect than said buried oxide layer, said gate being capacitively coupled to said substrate.
- 12. The device of claim 1, wherein said device further comprises a fin and a gate dielectric layer between said gate and said fin, wherein said second dielectric layer has less leakage than said gate dielectric.
- 13. The device of claim 1, wherein said substrate has an upwardly-facing first surface at an upper level and an upwardly-facing second surface at a lower level,

said first dielectric layer being a dielectric layer formed on said first surface, said second dielectric layer being a thin dielectric layer formed on said second surface, and a fin of said FinFET being formed over said buried layer.

14. The device of claim 12, wherein said first dielectric layer is a buried oxide layer and said second dielectric layer is a thin oxide layer.